

173 Goodman's Hill Road  
P.O. Box 77  
Sudbury, MA 01776-0077  
November 10, 2004

Ms. Zita Lovett, Deputy Clerk  
United States District Office  
District of Massachusetts  
1 Courthouse Way  
Boston, MA 02210

Re: Civil Action No. 04-11334-JLT

Dear Ms. Lovett

The figure for my Average Monthly Earnings given in my Supplemental Pleading dated 11/03/04 is based on rough calculation. A more precise determination is summarized in the following:

1.0	Earnings for one year from 12/85 - 12/86 @	\$62,400.00 /yr:	\$ 62,400.00
2.0	Earnings for ½ year from 12/86 - 06/87 @	\$68,640.00 /yr:	\$ 34,320.00
3.0	Earnings for 3.5 years from 06/87 - 01/91 @	\$ 72,800.00 /yr:	\$254,800.00
4.0	Total Earnings for period of five consecutive years		:\$351,520.00
5.0	Average Yearly Earnings		:\$ 70,304.00
6.0	Average Monthly Earnings		:\$ 5,858.67

This determination is based on the data submitted with the referenced Supplemental Pleading.

Respectfully,

  
Paul W. McCree, Jr.

Faxed to : Attorney Sherease P. Louis  
Office of the General Counsel  
Pension Benefit Guaranty Corporation